

December 14, 2000

Ms. Collect Manning Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, DC 20463

Dear Colleen:

The Koch Industries, Inc. Political Action Committee (KOCHPAC) Post-Election Report filed on December 7, 2000 reflects one contributor (Ronald D. Vaulpet) exceeding the maximum annual contribution level in the amount of \$75.00. We refunded Mr. Vaulpet the excess amount and the disbutsement to this individual will be reflected in the year-end report due on January 31, 2000. A copy of the check is attached for your immediate reference.

In addition, I have enclosed for filing our updated Statement of Organization.

Sincerely,

Christine M. Taylor

Treasurer

Enclosures